

Article - Tax - General

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§2–202.

(a) After making the distribution required under § 2–201 of this subtitle, within 20 days after the end of each quarter, the Comptroller shall distribute:

(1) except as provided in subsections (b) and (c) of this section, from the revenue from the State admissions and amusement tax on electronic bingo and electronic tip jars under § 4–102(e) of this article:

(i) 1. for fiscal years 2016 through 2021, the revenue attributable to a tax rate of 20% to the Maryland E–Nnovation Initiative Fund under § 6–604 of the Economic Development Article; and

2. in fiscal year 2022 and in each fiscal year thereafter, the revenue attributable to a tax rate of 20% to the General Fund of the State; and

(ii) 1. for fiscal year 2018, the revenue attributable to a tax rate of 5% as follows:

A. to the Special Fund for Preservation of Cultural Arts in Maryland, as provided in § 4–801 of the Economic Development Article, up to an aggregate amount of \$1,000,000 in each fiscal year; and

B. the remainder to the Maryland State Arts Council, as provided in § 4–512 of the Economic Development Article;

2. for fiscal years 2019 through 2021, the revenue attributable to a tax rate of 5% as follows:

A. to the Maryland State Arts Council, as provided in § 4–512 of the Economic Development Article, \$1,000,000 in each fiscal year; and

B. the remainder to the Special Fund for Preservation of Cultural Arts in Maryland, as provided in § 4–801 of the Economic Development Article; and

3. in fiscal year 2022 and in each fiscal year thereafter, the revenue attributable to a tax rate of 5% to the Special Fund for Preservation of Cultural Arts in Maryland, as provided in § 4–801 of the Economic Development Article; and

(2) the remaining admissions and amusement tax revenue:

(i) to the Maryland Stadium Authority, county, or municipal corporation that is the source of the revenue; or

(ii) if the Maryland Stadium Authority and also a county or municipal corporation tax a reduced charge or free admission:

1. 80% of that revenue to the Authority; and
2. 20% to the county or municipal corporation.

(b) (1) Subject to paragraph (2) of this subsection, from the revenue from the State admissions and amusement tax on electronic bingo and electronic tip jars in Calvert County under § 4–102(e) of this article, the Comptroller shall distribute from:

(i) the revenue attributable to a tax rate of 1.5%:

1. \$50,000 to the Boys and Girls Club of the Town of North Beach; and
2. the remainder to the Town of North Beach;

(ii) the revenue attributable to a tax rate of 2.5% to the Town of Chesapeake Beach; and

(iii) the revenue attributable to a tax rate of 4% to the Calvert County Youth Recreational Opportunities Fund under Title 5, Subtitle 19 of the Natural Resources Article.

(2) Funds required to be distributed to the entities in paragraph (1) of this subsection shall be provided through an appropriation in the annual State budget under budget code A15O00.03 Payments to Civil Divisions of the State.

(c) From the revenue attributable to a tax rate of 5% to be distributed to the Special Fund for Preservation of Cultural Arts in Maryland or the Maryland State Arts Council under subsection (a)(1)(ii) of this section, the Comptroller shall distribute:

(1) for fiscal year 2019 and each fiscal year thereafter, \$250,000 to the Arts Council of Anne Arundel County; and

(2) for fiscal year 2020 and each fiscal year thereafter, \$250,000 to the Maryland Historical Society.

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